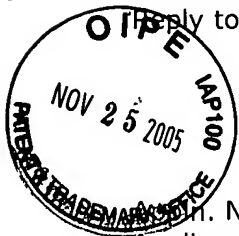


Appln. No.: 10/748,103
Amendment Dated: November 23, 2005
Reply to Office Action of June 24, 2005

BWC-106US



Appl. No.: 10/748,103
Applicant: Michael Gordon
Filed: 12/29/2003
Title: MULTI-WALL HEAT EXCHANGER FOR A WATER HEATER
TC/A.U.: 3753
Examiner: Teresa J. Walberg
Confirmation No.: 6931
Docket No.: BWC-106US

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the Office Action dated June 24, 2005, please amend the above-identified application as follows:

- ☒ **Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.
- ☒ **Amendments to the Abstract** are on page 10 of this paper. A clean version of the Abstract is on page 18 of this paper.
- ☒ **Remarks/Arguments** begin on page 11 of this paper.